

Exhibit D

Declaration of Amir Salimi

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SECURITIES AND EXCHANGE COMMISSION
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**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA**

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

MATTHEW WADE BEASLEY;
BEASLEY LAW GROUP PC; JEFFREY
J. JUDD; CHRISTOPHER R.
HUMPHRIES; J&J CONSULTING
SERVICES, INC., an Alaska Corporation;
J&J CONSULTING SERVICES, INC., a
Nevada Corporation; J AND J
PURCHASING LLC; SHANE M.
JAGER; JASON M. JONGEWARD;
DENNY SEYBERT; and ROLAND
TANNER;

Defendants,

THE JUDD IRREVOCABLE TRUST;
PAJ CONSULTING INC; BJ HOLDINGS
LLC; STIRLING CONSULTING, L.L.C.;
CJ INVESTMENTS, LLC; JL2
INVESTMENTS, LLC; ROCKING
HORSE PROPERTIES, LLC; TRIPLE
THREAT BASKETBALL, LLC; ACAC
LLC; ANTHONY MICHAEL
ALBERTO, JR.; and MONTY CREW
LLC;

Relief Defendants.

**DECLARATION OF AMIR SALIMI IN
SUPPORT OF *EX PARTE* APPLICATION
FOR ENTRY OF TEMPORARY
RESTRAINING ORDER AND ORDERS:
(1) FREEZING ASSETS; (2) REQUIRING
ACCOUNTINGS; (3) PROHIBITING THE
DESTRUCTION OF DOCUMENTS; (4)
GRANTING EXPEDITED DISCOVERY;
AND (5) ORDER TO SHOW CAUSE RE
PRELIMINARY INJUNCTION**

1 I, Amir Salimi, pursuant to 28 U.S.C. § 1746, declare as follows:

2 1. I am over the age of 21 and a resident of the State of Utah.

3 2. I make this declaration in support of the United States Securities and Exchange
4 Commission's ("Commission") Ex Parte Application for a Temporary Restraining Order and
5 related relief.

6 3. I have personal knowledge of the matters set forth herein, except as otherwise
7 noted, and, if called as a witness, I could and would competently testify under oath to the facts
8 stated herein.

9 4. I am a certified public accountant employed within the Division of Enforcement
10 in the Commission's Salt Lake Regional Office. I have worked within the Commission's
11 Division of Enforcement since February 2021.

12 5. I passed the Uniform CPA Examination in Maryland in 2016. My CPA license
13 (No. 01-42317) in Maryland is current and has been active since 2016.

14 6. Prior to my working at the Commission, from October 2014 to July 2016, I
15 worked at KPMG US LLP, a "big four" public accounting firm, where I provided professional
16 audit services. From August 2016 to February 2021, I worked at Ankura Consulting Group,
17 LLC, where I focused on forensic accounting and financial investigations.

18 7. In the course of my duties with the Commission, I regularly conduct inquiries and
19 assist in investigations into possible violations of the federal securities laws. My responsibilities
20 include analyzing financial records, including: bank records, other books and records of
21 companies, and other information and documents that have been obtained by Commission staff
22 during the course of investigations. I make calculations and observations based upon my review
23 and analysis of those records, and I prepare spreadsheets and charts summarizing those
24 calculations and observations. The documents that I analyze in the course of my duties with the
25 Commission are of the type reasonably relied upon by accountants forming opinions and
26 inferences about, among other things, the finances of an entity and its sources and uses of
27 money.
28

8. As part of my duties as an accountant with the Commission, I was assigned to the investigation entitled *In the Matter of J&J Consulting Services, Inc.* (SL-02855), and I analyzed the bank and financial records of the Nevada law firm of Matthew Beasley, Beasley Law Group PC, that were produced in response to a subpoena issued by the Commission staff to Wells Fargo Bank, N.A. (“Wells Fargo”). Bank records produced by Wells Fargo included the following:

- a. Wells Fargo Interest On Lawyers’ Trust Account (“IOLTA”) No. XXXXXX5598 bank records in the name of Beasley Law Group P.C. (hereinafter “Beasley IOLTA 5598”) for the period of January 1, 2017 through March 15, 2022.
- b. A March 29, 2022 declaration of a Wells Fargo custodian of records. A true and correct copy of that declaration is attached as **Exhibit 1**.
- c. Account opening documents, including the signature cards for Beasley IOLTA 5598. A true and correct copy of those documents are attached as **Exhibit 2**.

9. Based on my review of the account opening documents for Beasley IOLTA 5598 described in paragraph 8 above, I have determined that the account was established in the name of Beasley Law Group PC as a General IOLTA. In particular, Matthew Beasley was the sole signatory on the account from the time it was opened in January 26, 2017. These account opening documents bear a handwritten signature of the name “Matthew Beasley.” The date listed next to this handwritten signature is January 26, 2017. Mr. Beasley is listed as “Owner with Control of the Entity” and as having 100% of ownership. These account opening documents also indicate that Matthew Beasley tendered two forms of identification when opening the Beasley IOLTA 5598: a “DLIC” from Nevada with an expiration date of December 2017 and “OTHER DC” from “Bank of Nevada 5195” with an expiration date of March 2018.

My Review of Beasley IOLTA 5598

10. Based on my review and analysis of Beasley IOLTA 5598 financial records for the period January 2017 through March 15, 2022, which include monthly bank statements, I have made the following observations and calculations:

11. From January 2017 through March 15, 2022, \$491.5 million was deposited into Beasley IOLTA 5598.

12. My review of Beasley IOLTA 5598 identified a pattern of deposits being made in increments of \$40,000, \$50,000, \$80,000 or \$100,000. Based on an analysis of deposits in the Beasley IOLTA 5598, I have determined that the vast majority of the \$491.5 million of deposits, were made in these increments¹. In my review of the account transactions, I did not identify any transactions consistent with investment activity related to litigation settlements. I did not identify any transactions that appear to be returns or proceeds from investments, including from insurance tort settlements. For example, I did not observe any incoming cash from personal injury law firms, lawyers, insurance companies, or tort claimants that would result from returns on insurance tort settlements.

a. As discussed further below, I observed a pattern of suspected Ponzi activity in the Beasley IOLTA 5598 that began as soon as deposits were received in this account around late January 2017, which included the receipt of cash in increments of \$40,000, \$50,000, \$80,000 or \$100,000, followed by immediate transfers to individuals believed to be involved with promoting the investments offered by J&J Consulting Services, Inc. (Alaska), J&J Consulting Services, Inc. (Nevada), and/or J and J Purchasing LLC.

b. This pattern of Ponzi activity grew substantially over the years, as is detailed in the table below.² The average of monthly deposits into the Beasley IOLTA 5598 grew from approximately \$584,000 in 2017 to \$20.4

¹ Without access to company records, such as investor files, I am unable to quantify investor deposits or investor returns at this time.

² The average monthly deposits for the year 2022 were based on records from January and February 2022 (the months for which I have reviewed and obtained complete bank statements).

million in 2021. This activity reached its peak in February 2022, when deposits of \$30.1 million were made into the Beasley IOLTA 5598.

Beasley IOLTA Account		
Wells Fargo - 5598		
Year	Average Monthly Inflows	Average Monthly Outflows
2017	583,907	(546,036)
2018	1,370,127	(1,291,958)
2019	4,147,822	(4,096,741)
2020	9,240,054	(9,045,776)
2021	20,435,193	(20,317,308)
2022	28,399,421	(30,110,959)

13. From January 2017 through March 15, 2022, \$487 million was disbursed from the Beasley IOLTA 5598. My review and analysis of the account transactions did not identify any disbursements from this account that are consistent with making advance payments to tort plaintiffs, or their lawyers and associated law firms who had reached settlements with insurance companies. Below is a high level summary of the use of funds from the Beasley IOLTA 5598 from January 1, 2017 to March 15, 2022:

- a. **Jeffrey Judd** received directly or benefited from disbursements of at least \$315.3 million, including disbursements to:
 - i. Jeffrey Judd: \$131,850
 - ii. J & J Consulting Services: \$313.7 million
 - iii. The Judd Irrevocable Trust: \$1.4 million
- b. **Shane Jager** received directly or benefited from disbursements of at least \$37.3 million including disbursements to:
 - i. Shane Jager: \$140,500
 - ii. Stirling Consulting, L.L.C.: \$37.2 million

- c. **Christopher Humphries** received directly or benefited from disbursements of at least \$31.1 million, including disbursements to:
 - i. CJ Investments LLC: \$31.0 million
 - ii. BugRaiders Pest Control, LLC: \$55,000
- d. **Matthew Beasley** received directly or benefited from disbursements of at least \$17.2 million, including disbursements to:
 - i. Matthew W. Beasley: \$80,000
 - ii. Beasley Law Group, PC: \$17.1 million
- e. **Denny Seybert** received directly or benefited from disbursements of at least \$746,000 in disbursements to Rocking Horse Properties, LLC
- f. **Anthony Michael Alberto, Jr.** received directly or benefited from disbursements of at least \$6.8 million, including disbursements to:
 - i. Anthony Michael Alberto, Jr.: \$4.0 million
 - ii. Monty Crew LLC: \$2.9 million
- g. **PAJ Consulting Inc (“PAJ”)** received at least \$824,500.
- h. **BJ Holdings LLC** received at least \$500,000.
- i. **ACAC LLC** received at least \$11.7 million.

14. As illustrated below, approximately \$411 million or approximately 84% of the funds transferred out of the Beasley IOLTA 5598 from January 2017 to March 15, 2022 were to entities identified as controlled by promoters in the Declaration of Joni Ostler (filed contemporaneously herewith), as follows:

- a. **J &J Consulting Services:** \$313.7 million
- b. **Stirling Consulting LLC:** \$37.2 million
- c. **CJ Investments LLC:** \$31 million
- d. **Beasley Law Group PC:** \$17.1 million
- e. **Triple Threat Basketball, LLC:** \$12.3 million

15. The primary source of cash into the Beasley IOLTA 5598 were deposits made in increments of \$40,000, \$50,000, \$80,000, and \$100,000. I did not identify any inflows into the

1 Beasley IOLTA 5598 consistent with investment activity related to litigation settlements, such as
2 returns on investments in tort settlements. As such, it appears that some of the funds deposited
3 into the Beasley IOLTA 5598, which appear to be investor funds, were used to make Ponzi-like
4 “return” payments to other investors. For example, my review of the Beasley IOLTA 5598 bank
5 records indicate a payment was made to an individual (who was not a promotor or a relative of
6 Beasley or Judd) on November 8, 2018 in the amount of \$5,000, which could represent a 12.5%
7 quarterly return percentage on an initial investment of \$40,000 (which I understand from other
8 SEC Staff would have been the purported quarterly return). Based on a review of the transaction
9 activity and account balance in the account prior to this distribution, I did not identify any
10 income generated from investment activities such as investment in tort settlements in the account
11 that could have been used to make this distribution, leading me to conclude that this return
12 payment was made from investor funds.

13 16. Funds deposited in the Beasley IOLTA 9558 were also used for apparent personal
14 expenses such as a \$95,486 cash purchase from “CJF Automotive, LLC” on September 8, 2021.
15 Based on a review of the transaction activity and account balance in the account prior to this
16 distribution, I did not identify any income generated from investment activities such as
17 investments in tort settlements in the account that could have been used to make this purchase. I
18 also identified other disbursements that appear to be personal expenses directly paid out of the
19 Beasley IOLTA 5598, such as payments of over \$4 million to title companies, presumably for
20 the purchase of real estate.

21 -

22 I declare under penalty of perjury that the foregoing is true and correct.

23 Executed this 12th day of April, 2022 in Salt Lake City, Utah.

24
25
26 /s/ Amir Salimi

27 Amir Salimi
28

Exhibit 1



Summons and Subpoenas Department
PO Box 29728 S4001-01F
Phoenix, AZ 85038
Voice: (480)724-2000

BUSINESS RECORDS DECLARATION

I, Terry Holland, am over the age of eighteen and I declare that I am employed by Wells Fargo Bank, N.A. ("Wells Fargo") in the Summons and Subpoenas Department and am a duly authorized and qualified witness to certify the authenticity of the attached documents and/or information produced pursuant to the legal order. Wells Fargo reserves the right to designate another Custodian as it deems appropriate in the event an actual appearance is required concerning the records produced. I certify that the attached records:

- A) Were prepared by personnel of Wells Fargo in the ordinary course of business at or near the time of the acts, conditions or events described in the records; and
- B) It was the ordinary course of business for Wells Fargo employees or representatives with knowledge of the act, event, or condition recorded to make the record or transmit the information therein to be included in such record.
- C) The records attached are true and correct copies of the business records as maintained by Wells Fargo.

The records produced are described as follows:

Case number: 26395909

Document Type	Account #	Paper Count	Total Copies
Signature Cards	XXXXXX6358	5	5
Statements	XXXXXX5598	372	372
Statements	XXXXXX5580	310	310
Signature Cards	XXXXXX5580	5	5
Statements	XXXXXX6358	152	152
Signature Cards	XXXXXX5598	4	4
Statements	XXXXXX8898	50	50
Signature Cards	XXXXXX8898	4	4
Total Copies Delivered:			902

Additional comments:

The bank's standard record retention period is seven years.

I declare under penalty of perjury under the law(s) of the state of Utah that the foregoing is true and correct according to my knowledge and belief. Executed on this 29th day of March, 2022, in the City of Tempe, State of ARIZONA.

Subpoena Processing Representative

Image copies of requested transactions may be missing for the following reasons: Items not imaged, corrupted, blank, damaged, destroyed or not available, item(s) piggy-backed, electronic transaction(s). If the legal order requests certain types of loan information and other non-depository information, it was forwarded to other departments and they will respond to you directly.

Case No: 26395909; Agency Case No: SL02855

Exhibit 2

Business Account Application



Bank Name: WELLS FARGO BANK, N.A.		Store Name: DECATUR - 215	
Banker Name: ARREOLA, VIRGINIA		Officer/Portfolio Number: N1292	Date: 01/26/2017
Banker Phone: 702/740-0060	Store Number: 06191	Banker AU: 0072801	Banker MAC: S4739-011

To help the government fight the funding of terrorism and money laundering activities, U.S. Federal law requires financial institutions to obtain, verify, and record information that identifies each person (individuals and businesses) who opens an account. What this means for you: When you open an account, we will ask for your name, address, date of birth and other information that will allow us to identify you. We may also ask to see your driver's license or other identifying documents.

New Account Information

☒ New Deposit Account(s) Only ☐ New Deposit Account(s) and Business Credit Card

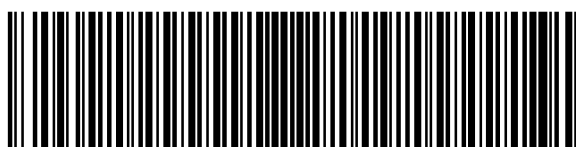
Account 1 Product Name: Analyzed Bsns IOLTA			Purpose of Account 1 : General Operating Account	
COID: 825	Product: DDA	Account Number: [REDACTED] 5598	Opening Deposit: \$100.00	Type of Funds: CACK
New Account Kit: ba-[REDACTED] 5225			Checking/Savings Bonus Offer Available: No	

Related Customer Information

Customer 1 Name: BEASLEY LAW GROUP PC	
Enterprise Customer Number (ECN): 356876861909115	Account Relationship: Sole Owner
Customer 2 Name: MATTHEW W BEASLEY	
Enterprise Customer Number (ECN): 579846861901415	Account Relationship: Signer

Checking/Savings Statement Mailing Information

Name(s) and Information Listed on Statement: BEASLEY LAW GROUP PC	Statement Mailing Address: 1872 SHY ALBATROSS AVE	
NV IOLTA ACCT	Address Line 2:	
	City: NORTH LAS VEGAS	State: NV
	ZIP/Postal Code: 89084-2069	Country: US

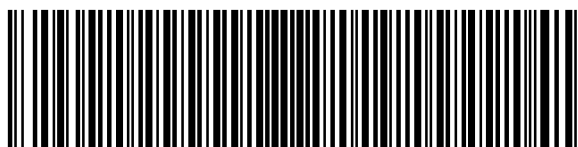


Customer 1 Information

Customer Name: BEASLEY LAW GROUP PC			
Enterprise Customer Number (ECN): 356876861909115		Street Address: 1872 SHY ALBATROSS AVE	
Account Relationship: Sole Owner		Address Line 2:	
Taxpayer Identification Number (TIN): [REDACTED] 1156		Address Line 3:	
TIN Type: EIN			
Business Type: Corporation Type C		City: NORTH LAS VEGAS	State: NV
Business Sub-Type/Tax Classification: Professional Corporation	Non-Profit: No	ZIP/Postal Code: 89084-2069	Country: US
Date Originally Established: 04/18/2011	Current Ownership Since:	Number of Employees: 1	Business Phone: 702/483-6800
			Fax:
Annual Gross Sales: \$350,000.00	Year Sales Reported: 01/01/2017	Fiscal Year End:	Cellular Phone:
			Pager:
Primary Financial Institution:	Number of Locations: 1	e-Mail Address: matthew@beasleylawgroupnv.com	
Primary State 1:	Primary State 2:	Primary State 3:	Website:
Primary Country 1:	Primary Country 2:	Primary Country 3:	Sales Market: LOCAL
Industry: Other Services (except Public Administration)			
Description of Business: Law office			
Major Suppliers/Customers:			

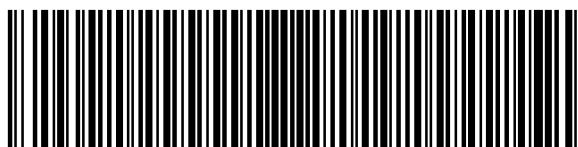
Bank Use Only

Name/Entity Verification: Secretary of State		Address Verification: NONE	
BACC Reference Number: 6170260001136			
Document Filing Number/Description: C20110418-2518	Filing Country: US	Filing State: NV	Filing Date: 04/19/2011
			Expiration Date:
Country of Registration: US	State of Registration: NV	International Transactions:	Check Reporting: NO RECORD
State/Foundation Name: NEVADA BAR FOUNDATION			State/Foundation TIN: [REDACTED] 9023
Customer 1 Name: BEASLEY LAW GROUP PC		Internet Gambling Business?: No	



Owner/Key Individual 1 Information

Customer Name: MATTHEW W BEASLEY			Residence Address: [REDACTED]	
Business Relationship: Owner with Control of the Entity			Address Line 2:	
Position/Title:	Date of Birth:	Percent of Ownership:	Address Line 3:	
	[REDACTED] 1972	100.0		
Enterprise Customer Number (ECN): 579846861901415			City: NORTH LAS VEGAS	State: NV
Taxpayer Identification Number (TIN): 514-80-2118		TIN Type: SSN	ZIP/Postal Code: [REDACTED]	Country: US
Primary ID Type: DLIC	Primary ID Description: [REDACTED] 9575	Country of Citizenship: US		
Primary ID St/Ctry/Prov: NV		Primary ID Issue Date: 12/14/2013	Primary ID Expiration Date: [REDACTED]/2017	Permanently Resides in US:
Check Reporting: NO RECORD				
Secondary ID Type: OTHR DC	Secondary ID Description: DC BANK OF NEVADA 5195			
Secondary ID State/Country:	Secondary ID Issue Date:	Secondary ID Expiration Date: 03/30/2018		



Certificate of Authority

Each person who signs the "Certified/Agreed To" section of this Application certifies that:

- A. The Customer's use of any Wells Fargo Bank, N.A. ("Bank") deposit account, product or service will confirm the Customer's receipt of, and agreement to be bound by, the Bank's applicable fee and information schedule and account agreement that includes the Arbitration Agreement under which any dispute between the Customer and the Bank relating to the Customer's use of any Bank deposit account, product or service will be decided in an arbitration proceeding before a neutral arbitrator as described in the Arbitration Agreement and not by a jury or court trial.**
- B. Each person who signs the "Certified/Agreed To" section of this Application or whose name, any applicable title and specimen signature appear in the "Authorized Signers - Signature Capture" section of this Application is authorized on such terms as the Bank may require to:
- (1) Enter into, modify, terminate and otherwise in any manner act with respect to accounts at the Bank and agreements with the Bank or its affiliates for accounts and/or services offered by the Bank or its affiliates (other than letters of credit or loan agreements);
 - (2) Authorize (by signing or otherwise) the payment of Items from the Customer's account(s) listed on this Business Account Application (including without limitation any Item payable to (a) the individual order of the person who authorized the Item or (b) the Bank or any other person for the benefit of the person who authorized the Item) and the endorsement of Deposited Items for deposit, cashing or collection (see the Bank's applicable account agreement for the definitions of "Item" and "Deposited Item");
 - (3) Give instructions to the Bank in writing (whether the instructions include the manual signature or a signature that purports to be the facsimile or other mechanical signature including a stamp of an Authorized Signer as the Customer's authorized signature without regard to when or by whom or by what means or in what ink color the signature may have been made or affixed), orally, by telephone or by any electronic means in regard to any Item and the transaction of any business relating to the Customer's account(s), agreements or services, and the Customer shall indemnify and hold the Bank harmless for acting in accordance with such instructions; and
 - (4) Delegate the person's authority to another person(s) or revoke such delegation, in a separate signed writing delivered to the Bank.
- C. If a code must be communicated to the Bank in order to authorize an Item, and the code is communicated, the Item will be binding on the Customer regardless of who communicated the code.
- D. Each transaction described in this Certificate of Authority conducted by or on behalf of the Customer prior to delivery of this Certificate is in all respects ratified.
- E. If the Customer is a tribal government or tribal government agency, the Customer waives sovereign immunity from suit with respect to the Customer's use of any Bank account, product or service referred to in this Certificate.
- F. The information provided in this Application is correct and complete, each person who signs the "Certified/Agreed To" section of this Application and each person whose name appears in the "Authorized Signers-Signature Capture" section of this Application holds any position indicated, and the signature appearing opposite the person's name is authentic.
- G. The Customer has approved this Certificate of Authority or granted each person who signs the "Certified/Agreed To" section of this Application the authority to do so on the Customer's behalf by:
- (1) resolution, agreement or other legally sufficient action of the governing body of the Customer, if the Customer is not a trust or a sole proprietor;
 - (2) the signature of each of the Customer's trustee(s), if the Customer is a trust; or
 - (3) the signature of the Customer, if the Customer is a sole proprietor.

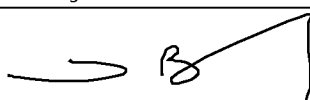
Certified/Agreed To

Owner/Key Individual 1 Name

MATTHEW W BEASLEY

Position/Title:

Owner/Key Individual 1 Signature


☐

Submit manually

☐

Signature not required

Date:

01/26/2017

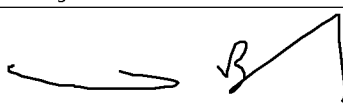
Authorized Signers - Signature Capture

Authorized Signer 1 Name

MATTHEW W BEASLEY

Position/Title:

Authorized Signer 1 Signature


☐

Submit manually

☐

Signature not required

Date:

01/26/2017

